

*IN THE UNITED STATES PATENT AND TRADEMARK OFFICE*

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In re Patent Application of:  
Makoto ISHIKAWA, et al.

Conf.: 7260

Application No.: 10/518,926

Art Unit: 1712

Filed: December 23, 2004

Examiner: Timothy KUGEL

For: OIL-IN-WATER EMULSION COMPOSITION

**AMENDMENT UNDER 37 CFR 1.116**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

Responsive to the Office Action of September 4, 2007, the period for response being extended two months to February 4, 2008, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This response includes:

Amended Claim Set;

Remarks; and

Declaration under 37 CFR 1.132.